

SALES TAX RULES COMMITTEE MEETING AGENDA
WEDNESDAY, JUNE 27, 2012
1:30 PM
IDAHO STATE TAX COMMISSION
ROOM 1CR5

GENERAL BUSINESS:

Welcome & Introduction
Renumbering of Rules

RULES DISCUSSION (DRAFTS FORTHCOMING):

Rule 024. Rentals or Leases of Tangible Personal Property – Disallow resale exemption on the purchase of tangible personal property that will be primarily rented or leased to another entity with the same or substantially similar ownership

Rule 043. Sales Price or Purchase Price Defined – Certain additional charges (e.g. environmental disposal fees) are included in the taxable sales price of tangible personal property

Rule 044. Trade-Ins, Trade-Downs and Barter – Trade-in allowance reduced by the amount of cash received by the customer; Define trade-down

Rule 067. Real Property – Character of property installed in a building with a singular purpose such as a theater or stadium

Please note the day, time (1:30 PM), and location of meeting
Questions? Contact Shelley Sheridan at (208) 334-7544
If possible, please contact Ms. Sheridan in advance if you are interested in attending